

Summary

The purpose of this research is to know the effect between liquidity, profitability, and leverage in the tax aggressiveness of consumer good companies listed on the Indonesia Stock Exchange period 2016. The sample of research used as many as 36 consumer good companies listed on the Indonesia Stock Exchange, where the method used is purposive sampling is a method of sampling taking a project with certain criteria. The data analysis used a regression analysis tool that was preseded by a classical assumption test consisting of normality test, multicollinearity test, heteroscedasticity test and linierity test. The testing of the hypothesis was conducted by using t test.

The result of data analysis or regression result show that simultaneously liquidity, profitability, and leverage affect the tax aggressiveness. While the partial variable that have a significant effect on tax aggressiveness is profitability, while the variable liquidity and leverage not significant effect on tax aggressiveness. The magnitude of the determination coefficient (adjusted R swuare) is 0.153%. This means that 15.3% of the dependent variable of tax aggressiveness can be explained by three independent variables namely liquidity, profitability, and leverage while 84.7% is influenced by variables or other causes outside the model.

Keywords: liquidity, profitability, leverage, tax aggressiveness